

MEMORANDUM OF AGREEMENT  
regarding  
THE III MARINE EXPEDITIONARY FORCE / MARINE CORPS BASE  
PERSONAL INCOME TAX ASSISTANCE PROGRAM  
between  
COMMANDING GENERAL  
III MARINE EXPEDITIONARY FORCE  
and  
COMMANDING GENERAL  
3D MARINE DIVISION  
and  
COMMANDING GENERAL  
1ST MARINE AIRCRAFT WING  
and  
COMMANDING GENERAL  
3D FORCE SERVICE SUPPORT GROUP  
and  
COMMANDING GENERAL  
MARINE CORPS BASE, CAMP SMEDLEY D. BUTLER  
and  
COMMANDER FLEET ACTIVITIES OKINAWA

Encl: (1) Equipment requirements  
(2) Personnel requirements

1. Purpose: This Memorandum of Agreement (MOA) formalizes the cooperative efforts between the parties to develop the most efficient and effective delivery of personal income tax assistance to eligible personnel in Okinawa, Japan. Tax assistance is an important and valuable benefit which translates into financial savings as well as higher morale for our personnel and will be supported at all levels. This MOA is in effect for five (5) years.

2. Background: The Commandant of the Marine Corps (CMC) has highlighted the value the personal income tax assistance program provides to Marines and Sailors around the world. In ALMAR 051/98, CMC not only encouraged support of these programs but set a goal of electronically filing fifty percent (50%) of all Marines' personal income tax returns. Here in Okinawa, command-sponsored personal income tax assistance programs including free electronic federal tax filing have been highly successful in recent years. The electronic filing service and other income tax assistance are provided to SOFA status personnel, dependents, and retirees, by judge advocates, legal specialists, unit tax representatives, and volunteers. The III MEF /MCB Tax Program served in excess of 7300 personnel in 1997 and is expected to assist over 12,000 personnel in 1998 and subsequent years. The Tax Center processed over 3500 Electronic Filings in 1997 with an error rate of less than 3% and is expected to process over 7000 in 1998 with an error rate of less than 3%. Tax returns are accurately filed and refunds are electronically paid to taxpayers' bank accounts within days instead of months. Forms, advice, and other tax assistance

is also provided for those personnel who have state and city income tax filing requirements. In order to meet CMC's goal of fifty percent (50%), the Tax Center will need to increase the size of its staff and the amount of equipment to ensure both quality and quantity.

3. Parties: The parties to this agreement are: Commanding General III MEF; Commanding General 3d Marine Division; Commanding General 1st Marine Aircraft Wing; Commanding General 3d Force Service Support Group; Commanding General Marine Corps Base, Camp Smedley D. Butler; and Commander Fleet Activities Okinawa. The parties agree to provide the optimum environment to enhance access to personal income tax assistance by eligible personnel and support all operational commitments, including the provision of personnel and equipment for the Tax Center.

4. Personnel: See enclosure (1).

5. Equipment: See enclosure (2).

6. Point Of Contact: The POC is the Chief Legal Assistance Officer, LSSS, 3d FSSG at DSN 645-7144.

7. Modification and Amendment Statement: This MOA is subject to modifications, including additions and deletions, as dictated by superseding or new instructions, and directives issued by higher authority.

8. Formalization and Acceptance: Affixing the signature of the parties on this document constitutes formalization and acceptance of this MOA. This MOA is effective upon the signature of all parties.

\_\_\_\_\_  
LTGEN F. LIBUTTI  
(Date)\_\_\_\_\_  
Commanding General, III MEF  
Commander, Marine Corps Bases Japan

\_\_\_\_\_  
MAJGEN J. D. HUMBLE  
(Date)\_\_\_\_\_  
Commanding General  
3d Marine Division

\_\_\_\_\_  
MAJGEN J. T. ANDERSON  
(Date)\_\_\_\_\_  
Commanding General  
1st Marine Aircraft Wing

\_\_\_\_\_  
BGEN G. H. HUGHEY  
(Date)\_\_\_\_\_  
Commanding General  
3d Force Service Support Group

\_\_\_\_\_  
MAJGEN G. B. HIGGINBOTHAM  
(Date)\_\_\_\_\_  
Commanding General

\_\_\_\_\_  
(Date)\_\_\_\_\_  
Commander Fleet Activities Okinawa

Marine Corps Base, Camp Smedley D. Butler

Subj: PERSONNEL REQUIREMENTS FOR THE III MEF/MCB TAX CENTER

1. VITA PERSONNEL: The III Marine Expeditionary Force/Marine Corps Base Tax Program will have a trained tax representative within every company or equivalent-sized unit. This representative will make direct contact with every Marine and Sailor advising them of the free assistance available. To achieve this goal, each unit agrees that unit tax representatives will be identified by name NLT 23 October and made available for training during the following December and January.

a. Personnel chosen to serve as unit tax representatives must be available at their units for the entire period from 30 January to 30 June and must meet the following prerequisites:

1. Be mature and responsible.
2. Have good administrative/communicative skills.
3. Have good computer skills.
4. Have sound mathematical/accounting skills.
5. Have sound moral character.
6. Demonstrate motivation and enthusiasm.
7. Be someone you would trust to prepare your own taxes.

b. Each MSC agrees to nominate a SNCO to be their command tax representative. This individual will serve in a collateral billet as liaison between their MSC/Organization and the Tax Center, and will ensure that deployed Marines and Sailors are afforded service under this program. They must be available from 1 January through 30 June, be in a non-deployable status, and meet the requirements stated in paragraph 4a. above.

c. Ensure unit/command tax representative information (name, grade, SSN, unit, duty/FAX numbers, RTD, and e-mail address) is provided to the Chief Legal Assistance Officer, LSSS, 3d FSSG, NLT 15 October. You may contact him at DSN 645-7144.

2. TAX CENTER TAD PERSONNEL: Each of the commands listed below agree to provide personnel to work full-time at the Tax Center. Names should be submitted to the 3d FSSG (G-1), NLT 15 October with appropriate information copy to III MEF, G-1, and the Chief Legal Assistance Officer, LSSS. MSC's will provide a SNCO to serve as the Tax Center Director on a rotating basis as follows:

1 October 1998 - 15 July 1999	MCB
1 October 1999 - 15 July 2000	1st MAW
1 October 2000 - 15 July 2001	III MEF
1 October 2001 - 15 July 2002	3d FSSG
1 October 2002 - 15 July 2003	3d MARDIV

The SNCO should be placed in a TAD status from 1 October until 15 July. The Marines below should be placed in a TAD status from 1 January to 30 June. These personnel are critical to the VITA Program's success. They will provide the support and energy to file in excess of 10,000 income tax returns from Okinawa's Marines, Sailors, dependents and government employees. Each assigned NCO will be responsible for that MSC's quality control, VITA training and the electronic tax return filing. The MSC that provides a SNCO will not provide a NCO for that year.

Specific requirements are as follows:

<u>COMMAND</u>	<u>PERSONNEL</u>
III MEF	(1) NCO (1) LCPL
1ST MAW	(1) NCO (1) LCPL
3D MARDIV	(1) NCO (1) LCPL
3D FSSG	(1) NCO (1) LCPL-DRIVER
MCB, BUTLER	(1) NCO (1) LCPL
NAVY	(1) PO (E-5 or E-4) (1) SN

Each unit representative identified to work at the Tax Center must not have a RTD earlier than 1 August of that year and must meet the prerequisites listed in paragraph 4a. 1-7 above.

3. TRAINING: Mandatory VITA training for all unit tax representatives will occur in January.

Subj: EQUIPMENT REQUIREMENTS FOR THE III MEF/MCB TAX CENTER

1. All MSCs agree to provide the following equipment NLT the first week in January, to the director of the Tax Center to staff and provide for a central Marine Corps Tax Assistance Center.

COMMAND

III MEF

ITEM(S)

- (1) PENTIUM CPU's W/MODEM/LAN CARD, 166 MHZ, 1.2G HARD DRIVE, 16 MG RAM WINDOWS 95 AND LOTUS SMARTSUITE
- (1) 486 OR NEWER CPU's W/LAN CARD, 166 MHZ, 1.2G HARD DRIVE, 16 MG RAM WINDOWS 95 AND LOTUS SMARTSUITE
- (2) MONITORS W/KEYBOARD, MOUSE
- (1) HIGH QUALITY FACSIMILE MACHINE
- (2) 28.8 BPS OR FASTER MODEMS
- (2) HP LASERJET 5P PRINTERS
- (1) EXTERNAL BACK-UP ZIP DRIVE

1ST MAW

- (1) PENTIUM CPU's W/MODEM/LAN CARD, 166 MHZ, 1.2G HARD DRIVE, 16 MG RAM WINDOWS 95 AND LOTUS SMARTSUITE
- (1) 486 OR NEWER W/MODEM/LAN CARD, 166 MHZ, 1.2G HARD DRIVE, 16 MG RAM WINDOWS 95 AND LOTUS SMARTSUITE
- (2) MONITORS W/KEYBOARD, MOUSE
- (1) HP LASERJET 4 PLUS NETWORK HIGH OUTPUT LASER PRINTER.

3D MARDIV

- (1) PENTIUM CPU's W/MODEM/LAN CARD, 166 MHZ, 1.2G HARD DRIVE, 16 MG RAM WINDOWS 95 AND LOTUS SMARTSUITE
- (1) 486 OR NEWER W/MODEM/LAN CARD, 166 MHZ, 1.2G HARD DRIVE, 16 MG RAM WINDOWS 95 AND LOTUS SMARTSUITE
- (2) MONITORS W/KEYBOARD, MOUSE
- (1) HP LASERJET 4 PLUS HIGH OUTPUT LASER JET PRINTER

3D FSSG

- (1) PENTIUM CPU's W/MODEM/LAN CARD, 166 MHZ, 1.2G HARD DRIVE, 16 MG RAM WINDOWS 95 AND LOTUS SMARTSUITE
- (3) 486 OR NEWER W/MODEM/LAN CARD,

	166 MHZ, 1.2G HARD DRIVE, 16 MG RAM WINDOWS 95 AND LOTUS SMARTSUITE (4) MONITORS W/KEYBOARD, MOUSE (2) 28.8 BPS OR FASTER MODEM (1) VEHICLE (1) HP LASERJET 4 PLUS NETWORK HIGH OUTPUT LASER PRINTER
MCB, CAMP BUTLER	(1) FACILITY/SITE FOR TAX CENTER (1) PENTIUM II CPU W/ 33.6K OR GREATER MODEM, LAN CARD, CD ROM AND INTERNET CAPABILITY/ACCESS, 233-266 MHZ, 3.0G HARD DRIVE, 32 MG RAM, WINDOWS 95, MICROSOFT OFFICE, LOTUS SMARTSUITE, AND BEYOND MAIL. (1) MONITOR, KEYBOARD, MOUSE (1) HIGH OUTPUT COPIER MACHINE AND SERVICE CONTRACT FOR 1 JAN-30 JUNE.
NAVY	(2) 486 LAPTOP COMPUTERS 166 MHZ, 1.2 G HARD DRIVE, CD ROM (2) HP LASERJET 5P PORTABLE PRINTERS
MCB, AC/S, G-6	PROVIDE SUPPORT TO TAX CENTER, SERVER, LAN AND TELEPHONE LINES.
MCB, REPRO	PROVIDE ANY SUPPORT NEEDED BY WAY OF COPIES, GRAPHICS, ETC.